LIQUIDATION ANALYSIS

The purpose of the Liquidation Analysis ("Analysis") is to provide information to the Court to allow for the determination that the Debtor's Chapter 11 Plan of Reorganization (the "Plan") is in the best interests of all classes of creditors and equity holders impaired by the Plan.

If a plan of reorganization cannot be confirmed, the Debtor's case may be converted to a case under Chapter 7 of the Bankruptcy Code, whereby the Debtor's assets would be liquidated to holders of Claims in accordance with the priority scheme established by the Bankruptcy Code. Conversion to a case under Chapter 7 of the Bankruptcy Code would likely result in significant additional costs to the Debtor's estate. The costs of liquidation under Chapter 7 would consist of a Chapter 7 trustee and expenses related to asset disposition.

This Analysis was prepared internally by the Debtor and not by an independent financial advisor. The analysis is based on a hypothetical disposition of assets and distribution on Claims under Chapter 7 liquidation. The Analysis utilizes estimates and assumptions that are inherently subject to significant uncertainties and contingencies beyond the control of the Debtor. Actual results may vary significantly from the calculations provided in the Analysis and the Debtor cannot provide assurance that this Analysis is accurate and reliable. As such, the Analysis is speculative in nature, and no representation or warranty can be or is being made with respect to the actual proceeds that could be achieved in a Chapter 7 liquidation.

The Debtor submits that the Analysis evidences that the Plan satisfies the best interest of creditors test and that, under the Plan, the holders of Claims will receive value that is not less than the amount such holders would receive in a Chapter 7 liquidation.

LIQUIDATION PROJECTIONS

The table below presents estimated creditor recoveries in the event this Chapter 11 case is converted to Chapter 7.

Plan Distribution		**Chapter 7 Liquidation**
ASSETS:		
DIP Loan	$100,000	$100,000
Equity Value of Reorganized Debtor	$1,798,819[1]	$0[2]
Total Assets:	$1,898,819	$100,000

[1] This equity is derived from the $1,798,819, book value of Old STW based on its September 30, 2009 financial report. Although Old STW currently has an accumulated deficit, it still has positive shareholder equity. In addition, once the plan is confirmed, the Reorganized Debtor plans additional capital raises. Moreover, Old STW has also entered into several agreements that should bring revenue within the next six months. While this cannot be guaranteed, Old STW and the Debtor believe there is a high probability of success.

[2] At this point in time, it is highly unlikely that the intellectual property can be sold.

LIABILITIES:

DIP Secured Claim	$0[3]	$100,000
Chapter 11 Administrative Costs	$100,000	$100,000
Chapter 7 Trustee Fees	$0	$50,000
Total Liabilities:	$100,000	$250,000
Amount of Noteholder Claims	$1,697,507	$1,732,507
Distribution to Secureds	5.71% of equity 6.05% recovery	$0
Amount of General Unsecured Claims	$113,000	$113,000
Distribution to Unsecureds	0.32% of equity 5.61% recovery	$0

[3] The DIP Lender is receiving 8.56% of the equity in the Reorganized Debtor on account of its DIP Claim, and it is contributing .32% of the equity to the General Unsecured Creditors.